

CITY OF EAU CLAIRE

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended December 31, 2005

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Storm Water Utility
CASH FLOWS FROM (USED BY)			
OPERATING ACTIVITIES			
Cash received from customers	\$ 7,110,794	\$ 5,829,904	\$ 2,012,562
Cash paid to suppliers for goods and services	(1,279,448)	(1,739,613)	(207,128)
Cash paid to employees for services	(1,730,864)	(1,807,995)	(203,777)
Claims paid	-	-	-
Repayment of insurance claims	-	-	-
Administrative charges	(335,679)	(372,648)	(361,848)
Net Cash Flows From (Used By) Operating Activities	<u>3,764,803</u>	<u>1,909,648</u>	<u>1,239,809</u>
CASH FLOWS FROM (USED BY) NONCAPITAL			
FINANCING ACTIVITIES			
Operating grants received	-	-	-
Principal paid on advances from other funds	(317,486)	(32,352)	-
Interest paid on advances from other funds	(339,086)	(66,791)	-
Transfers from other funds	-	-	-
Transfers to other funds	(1,087,868)	(128,785)	(201,825)
Net Cash Flows From (Used By) Noncapital Financing Activities	<u>(1,744,440)</u>	<u>(227,928)</u>	<u>(201,825)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	195,517	280,458	149,354
Net Cash Flows From Investing Activities	<u>195,517</u>	<u>280,458</u>	<u>149,354</u>
CASH FLOWS FROM (USED BY) CAPITAL AND RELATED			
FINANCING ACTIVITIES			
Debt issued	-	-	1,760,000
Debt issuance costs	-	-	(7,546)
Debt retired	(620,000)	(470,000)	(485,000)
Special assessments received	105,629	131,082	1,640
Interest paid	(385,789)	(51,669)	(553,867)
Capital contributions	145,613	112,151	223,274
Acquisition and construction of capital assets	(1,880,731)	(1,816,116)	(1,653,705)
Proceeds from sale of equipment	-	27	-
Net Cash Flows From (Used By) Capital and Related Financing Activities	<u>(2,635,278)</u>	<u>(2,094,525)</u>	<u>(715,204)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(419,398)	(132,347)	472,134
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>5,400,316</u>	<u>9,184,775</u>	<u>3,966,382</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 4,980,918</u>	<u>\$ 9,052,428</u>	<u>\$ 4,438,516</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS			
Cash and Cash Equivalents per Statement of Net Assets	\$ 3,314,912	\$ 7,954,798	\$ 1,934,499
Restricted Cash and Investments			
Current	265,662	131,230	-
Noncurrent	<u>1,400,344</u>	<u>966,400</u>	<u>2,504,017</u>
Cash and Cash Equivalents Per Statement of Cash Flows	<u>\$ 4,980,918</u>	<u>\$ 9,052,428</u>	<u>\$ 4,438,516</u>

Business-type Activities - Enterprise Funds			
Public Transit	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
\$ 637,515	\$ 889,791	\$ 16,480,566	\$ 4,862,853
(816,608)	(426,472)	(4,469,269)	(1,416,744)
(2,200,664)	(539,581)	(6,482,881)	(683,191)
-	-	-	(1,416,060)
-	-	-	74,087
-	-	(1,070,175)	-
<u>(2,379,757)</u>	<u>(76,262)</u>	<u>4,458,241</u>	<u>1,420,945</u>
1,686,154	-	1,686,154	-
-	(115,000)	(464,838)	-
-	(18,832)	(424,709)	-
759,775	638,408	1,398,183	161,367
<u>-</u>	<u>-</u>	<u>(1,418,478)</u>	<u>(271,900)</u>
<u>2,445,929</u>	<u>504,576</u>	<u>776,312</u>	<u>(110,533)</u>
-	-	625,329	180,255
-	-	625,329	180,255
-	-	1,760,000	-
-	-	(7,546)	-
(22,742)	-	(1,597,742)	-
-	-	238,351	-
(22,330)	-	(1,013,655)	-
-	-	481,038	-
-	(32,074)	(5,382,626)	(566,419)
<u>-</u>	<u>-</u>	<u>27</u>	<u>6,017</u>
<u>(45,072)</u>	<u>(32,074)</u>	<u>(5,522,153)</u>	<u>(560,402)</u>
21,100	396,240	337,729	930,265
<u>700</u>	<u>509,389</u>	<u>19,061,562</u>	<u>13,473,128</u>
<u>\$ 21,800</u>	<u>\$ 905,629</u>	<u>\$ 19,399,291</u>	<u>\$ 14,403,393</u>
\$ 21,800	\$ 905,629	\$ 14,131,638	\$ 14,244,061
-	-	396,892	-
-	-	4,870,761	159,332
<u>\$ 21,800</u>	<u>\$ 905,629</u>	<u>\$ 19,399,291</u>	<u>\$ 14,403,393</u>

CITY OF EAU CLAIRE

STATEMENT OF CASH FLOWS (cont.) PROPRIETARY FUNDS For the Year Ended December 31, 2005

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Storm Water Utility
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 2,453,384	\$ 1,081,415	\$ 855,717
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows From Operating Activities			
Noncash items included in income			
Depreciation	1,359,945	1,187,569	468,647
Depreciation charged to other accounts	91,835	893	-
Change in assets and liabilities			
Taxes receivable	7,202	(32,102)	(15,592)
Accounts receivable	(138,652)	(293,981)	(70,741)
Inventories	3,138	-	-
Prepayments	905	-	-
Accounts payable	(38,549)	(42,870)	(2,447)
Due to other funds	-	-	-
Deposits	-	-	-
Accrued liabilities	25,595	8,724	4,225
Unpaid claims	-	-	-
NET CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES	\$ 3,764,803	\$ 1,909,648	\$ 1,239,809

Non-cash capital, investing & financing activities:

The water, sewer, and storm water utilities received non-cash contributions of capital assets of \$958,601, \$538,515, and \$1,974,493, respectively.

See accompanying notes to financial statements.

Continued From
Previous Page

<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
<u>Public Transit</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>	
\$ (3,754,793)	\$ (412,324)	\$ 223,399	\$ 100,117
563,862	302,821	3,882,844	1,082,864
-	-	92,728	-
-	-	(40,492)	-
(28,426)	(5,800)	(537,600)	4,782
-	-	3,138	(50,609)
-	-	905	-
(46,048)	9,178	(120,736)	23,240
867,329	23,705	891,034	-
2,388	-	2,388	-
15,931	6,158	60,633	(1,953)
-	-	-	262,504
<u>\$ (2,379,757)</u>	<u>\$ (76,262)</u>	<u>\$ 4,458,241</u>	<u>\$ 1,420,945</u>